G. R. S. IX-5]

Resum

Previous references.

1917

(CB)

File No. 80-7

Serial Nos. 16 4A

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 16 4A

Part B for March 1918.

SUBJECT.

Report on the audit of the accounts of the estate of the minor son of the late Rao Bahadur Gubbi Khodadappa

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W D 88—GPB—50,000—24-7-16

22/1/19.

G. R. S. III—1] 1917.

GENERAL AND REVENUE SECRETARIAT.

(Courts)

NOTES.

File No. 80-17

FILE HEADING.

Report on the audit of the accounts of the Estate of the minor son of the late Rao Bahadur Gubbi Thotadappa

From

The Comptroller to Government

No. 3347 LAD 340 Dated 24-9-17 Received 25.9.17

Diary No. J-726	Enclos. audit note 1 Statt	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards the audit note of the accounts for the half year ending 31.12.1916 and states that the result of the audit does not call for any remarks beyond what has been stated in this letter of 19.12.16 forwarding the audit note for 1915-16.

A (linked file)

NOTES AND ORDERS.

Submitted for orders. The audit note for 1915-16 is pending in the linked file - cf 1999-16 - owing to the non-receipt of the explanation of the Secretary called for on the defects pointed out.

Asst 13/11 Vee

2. Please issue a reminder to the Board for the explanation of the executive.

14.11.17

Es 14/11

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-16

1592
2012

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat. | C5 File No. 80 ~~199~~ of 1917.

Serial No.

2

From the Comptroller
no. ~~LAD~~ 984 Dt 12/6 1.18
Forwards the audit note for the half year ending 30.6.1917.

Vide para 2 Supra

Submitted. The reminder to the Dy com, Bangalore, has been issued in the linked file
The explanation of the Executors has been received, but the remarks of the Dy com thereon are awaited; vide orders in the linked file.

AAA 24/1 MK

Please call for the same

Dt 25/1

25

Draft Subd.

AAA 29/1 MK

Subd. As orally directed I made inquiry in the Comptroller's office & learnt that copies of the audit notes have been sent to the D.C Bangalore

AAA 29/1

3

To the D.C. Bangalore
no D 2940 Dt 30.1.1918
Requests him to state when the explanation of the executors of the estate of the late Sri. Gubbi Thotadappa with his remarks may be expected.

Sub A 2/2/18

4

From the D.C. Bangalore no C1344/H0167 Dt 28/2/18
States that the explanation of the executors will be submitted with his remarks this week.

Subd. The Dy Com's reference has not been recd so far. Issue a reminder

AAA 1/3 MK

Dt 2/3

NOTE—Contn. sheet.

WD 1283—GPB—60,000—1-12-16—S.

G. R. S. III-2.

General and Revenue Secretariat. | C5 File No. 80 of 1917.

Serial No.

Draft rem Subd
Addl
6/3 VLK

Issue
8/3

Surd
9/3

The Deputy Commrs letter with the explanation of the Executors under auditors objection Statement of objections with his opinion thereon has since been received and is dealt with in the linked file.

C5 199-16

NK

To the D.C Bangalore
J. 3675 dt 7-3-18

4A

Requests that his remarks on the explanation of the executors of the estate may be sent without delay.

Action on the Auditor's report for the half year ending 30th June 1917 has been taken in C5 199-16.

Bdl

PROTECTION BRANCH
22 JAN 1918

NOTE—Contn. sheet.

3347

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. L.A.D. 340. 4/1 and 4th Statement.

GEN. & REV. SECRETARIAT III JUDICIAL 25 SEP 1917

25 SEP 1917

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 21st ~~19~~ Sept: 1917.

24

DIARY No. 9726

19 -10
DIRECTION COURT
CLERK 1

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

C. S. Balasundraram Iyer, ESQ., B. A.,
Secretary to the Government of Mysore,
General *Department.*

SIR,

I have the honor to forward herewith the Note on the audit of the accounts of the Estate of the minor son of the late Rao Bahadur Gubbi Thotadappa, drawn up by ~~the~~ Auditor Mr. T. Nanjunda Sastri.

2. The result of the present audit does not call for any remarks beyond what has been already stated in my letter No. 5079-80/L.A.D. 669-70 dated 19th December 1916, forwarding the note on the audit of the accounts for 1915-16.

I have the honor to be,

Sir,

Your most obedient servant,

MT/21-9.

Comptroller.

21.9.17

WD.0322—GPB—3,000—14-12-16

C. O. 42–Rec.—17]

....Department

191

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

Note on the audit of the accounts of the late Rao Bahadur Gubbi Thotadappa's Minor son's Estate for the half-year ending 31st December 1916.

...

Note on the audit of the accounts of the late Rao Bahadur Gubbi Thotadappa's Minor Son's estate for the half year ending 31st December 1916.

.....

Name of Auditor:- Mr. T. Najunda Sastri

Date of commencement of audit:- 16th May 1917

Date of completion of audit:- 28th May 1917.

This is the first half yearly audit of the accounts of this estate undertaken in accordance with Government Order No.J.811-2/ Cts. 128-14-13 dated 26th August 1916 , the previous audit being for the year 1915-16.

Part I- Action taken on the previous Audit Notes.

2. The Audit Note on the accounts of this estate for the period of management by the Executors (21st February 1910 to 14th December 1913), which was forwarded to the Deputy Commissioner of Bangalore District with the Comptroller's Memo No. 4607-8/L.A.D. 641-2 dated 12th December 1916 is pending with the Manager owing to the non-receipt of the explanation of the Executors, called for thereon, in spite of registered notices issued to them.

3. In respect of the matters dealt with in the Audit Notes for the periods (1) 14th December 1913 to 1st July 1915 and (2) 1st July 1915 to 30th June 1916, the action taken is described below:-

(i). Voucher for the payment of Rs.3-8-0 to Gowramma, the surviving ~~xx~~ widow of the testator on 12th March 1915 has been obtained.

(ii). In regard to the entertainment of a servant on Rs. 6/- from 14th August 1914 to 31st August 1914, Mr. K. K. Vriabasaviah, the late Manager of the Estate, has furnished an explanation in his letter of 9th July 1917 to the present Manager. As this letter does not clearly specify any authority of the Deputy Commissioner for the entertainment of the servant, it has to be submitted to the Deputy Commissioner for orders.

(iii). A reference was made by the Manager to the Chairman of the Bangalore-Chickballapur Light Railway Company to ascertain the possibility or otherwise of reviving at a small cost the shares in that Company held by the testator, which were allowed to be forfeited by the - - Executors during the period of their management of the Estate, As the reply received by the Manager on the subject shows that it would be more advantages to the Estate to purchase new shares instead of paying a prohibitively high amount as penalty, steps have to be taken, as pointed in para 2 (12) of the last Audit Note to recover the sum of Rs. 40/- paid by the - - testator as share subscription.

(iv). The result of the examination of the jewels in safe custody has not been communicated by the Deputy Commissioner to the Manager for noting the value thereof as estimated by the Panchayatdars in his accounts.

(v). No action has been taken for the adjustment of interest at 4 per cent due on the fixed deposit of Rs. 4160-0-0 in the Bank of Madras, Bangalore, from 10th January 1917, the date on which it ought to have been renewed to 30th January 1917, as it was - - actually renewed on 31st January 1917 (Para 7 of the last Audit Note.)

(vi). The title-deeds pertaining to the several immoveable properties of the Estate have not been identified nor have the immoveable properties been valued by panchayatdars, in accordance with the observations made in paras 8 and 10 of the last Audit Note

(vii). The vessels given by Gowramma to the ward have not been yet valued (Para 10 of the last Audit Note).

(viii). The rent due on house No. 25 of Mamulpet at Rs. 3/- with court costs aggregating Rs. 52-10-0 remains to be recovered. Execution proceedings for the recovery of the amount have been taken.

(ix). A sum of Rs. 67-9-3 including Court costs is due from the tenant of the shop in the old Kasayi road, prior to the date on which possession thereof was obtained from him by order of Court. Execution proceedings for the recovery of the amount have to be taken.

(x). Orders of Government have not been obtained sanctioning a proper scale of expenditure for the present requirements of the ward (Para 19 of the last Audit Note.)

(xi). In regard to house No. 39 of

of Manulpet which was bequeathed by the testator for a School, but which has been rented out by the Municipality for dwelling purposes, it is ascertained that the President of the City Municipal Council has declined to hand over possession thereof to the Manager of the Estate, and as ordered in Government Order No. J. 811-2/Cts.128-14-3 dated 26th August 1916, and that the matter has been reported by the Deputy Commissioner to Government for orders.

(xii). No action has been taken for rebuilding shop No. 18 of Mamulpet (Vide para 60 of the Audit Note on the accounts from 21-2-10 to 14-12-13.)

Part II- Result of current audit.

Examination of Cash Balance.

4. The cash on hand was examined on 15th May 1917 and amounted to Rs. 177-7-9, which agreed with the balance shown in the Cash Book.

Examination of Books, Vouchers Etc.

5. The account books and other files and references produced for examination were the same as during the previous audit and all the defects then observed in writing up the Cash Book and the Ledger were observed for the half year under audit, the only improvement observed being that the practice of closing the Cash Book daily instead of once a month was introduced from 1st December 1916. The vouchers did not bear any trace of examination by the Manager nor did the accounts seem to have been examined by the Deputy Commissioner during

the period.

6. The errors and irregularities observed in the examination of the Cash Book, the - - Ledger and the vouchers, which have ~~xxxxxx~~ special reference to the current audit are noted below:-

(1). A sum of Rs. 23-0-0 was recovered as rent on house No. 35 of Mamulpet for August 1916 at Rs. 15/- from 1st to 6th idem and at Rs. 25/- from 7th to 31st idem. The amounts due for these periods being Rs. 2-14-5 and Rs. 20-2-7 respectively, the total amount recoverable for the month was Rs. 23-1-0. The balance of one anna should be recovered and credited to the estate.

(2). A sum of Rs. 7-3-2 paid on account of Municipal taxes on 29th September 1916 was charged on 8th October 1916 in the Cash Book. The Manager was instructed to see that each day's expenditure was punctually noted in the Cash Book.

(3). The adjustment made of the advance of Rs. 10/- given to tutor Rangappa on 21st June 1916 was not noted in the accounts for the - - period under audit.

(4). The money order acknowledgment for Rs. 5/- remitted to Mr. A. Krishna Rao, - - Advocate at Mysore, on 31st October 1916 was mislaid and was not therefore available for examination. The Manager has agreed to obtain from him a voucher for the full amount to be sent to him (including Rs. 5/- sent by Money Order) when the case entrusted to him is - - finally closed.

(5). The names of parties to whom telegrams were noted to have been sent in the Cash Book were not noted on the vouchers relating thereto. This defect was got remedied during the audit and the necessity of promptly noting on such vouchers the names of parties to whom telegrams were sent was pointed out to the Manager.

(6). Vouchers were not obtained by the Manager for the following purchases from the suppliers:-

Date.	Articles purchased.	Value.
17-11-16	One pair of panches	2-10- 0
15-12-16	Kanada Geography (Bhugola Sangraha)	0- 5- 6
21-10-16	Two copy books.	0- 3- 3

The necessity for getting proper vouchers for purchases from the suppliers except only in cases where it is not customary for suppliers to give vouchers was pointed out to the Manager.

(7) In the following cases small amounts were paid to the ward without the purpose thereof being noted:-

Date.	Amount.
8th October 1916.	0-2-0
21st October 1916.	0-2-0

The circumstances under which the payments were made being the same as explained in para 6 (3) of the last Audit Note, no further remarks are called for beyond what has been stated therein.

(8). In some cases full details for the expenditure incurred were not noted by the clerk in the vouchers furnished by him, and owing to lapse of time there was no possibility of determining the full details of the transactions. The

The Manager was instructed to see that full details of all petty purchases were duly noted in the vouchers to ~~kk~~ be furnished by the clerk.

8. Assets and Liabilities on 1-7-1916.

The net value of the estate at the commencement of the half-year as noted in the detailed statement given in para 21 of the last Audit Note was Rs. 82,520-2-6 including the bad debts which have not yet been written off the accounts, and excluding the value of - - vessels etc., in use (which have not yet been valued).

9. Receipts and Expenditure.

The following statement gives the details of receipts and expenditure under the several heads during the period, including book adjustments.

Receipts.		Expenditure.	
1. Cash Balance on hand on 1-7-1916.	324- 2- 2	1. Establishment charges (including tutor's pay)	660- 0- 0
2. Rents.	363- 8- 0	2. Maintenance charges of the ward.	137-15- 4
3. Loans recovered.	5114- 9- 8	3. Repairs of buildings.	73-15- 6
4. Interest on loans.	385- 9- 7	4. Municipal taxes.	29-12- 5
5. Fixed Deposits renewed or withdrawn.	8501- 1- 0	5. Fixed Deposits renewed with interest.	6477-5 - 0
6. Current deposits withdrawn.	3400- 0- 0	6. Current deposits in the Bank of Mysore.	3988- 3- 1
7. Interest on Fixed Deposits.	235- 1- 0	7. Liabilities discharged.	3435-13- 6
8. Interest on Savings Bank Deposit.	22- 2- 0	8. New loans issued.	2500- 0 -0
9. Interest on current deposit in the Bank of Mysore.	11-11- 0	9. Law charges.	220- 6- 6
10. Dividend on Investments.	150- 7- 1	10. Payments to Gowramma.	60- 0- 0
11. Miscellaneous.	33-3- 6	11. Journeys of the Manager and the Clerk.	34-10- 3
		12. Savings Bank Deposit.	22- 2- 0
		13. Contingencies.	10-12- 0
		14. Miscellaneous.	182-11- 3
		15. Closing Balance on 31-12-1916.	707-12- 2
	18541-7- 0		18541- 7- 0

10. Rents.

Under receipts it was observed that house No. 35 and shop No. 20 of Mamulpet were leased out on better terms so as to secure an increase of Rs. 12/- per month in the income of the estate. The rent on shop No.20 for November 1916 which was due in December 1916 was not recovered in that month but in February 1917.

11. Recovery of loans.

A settlement was arrived at on the advice of the District Judge with the representatives of A. Mirdin Sahib and Company, according to which a sum of Rs. 1,500/- out of Rs. 4,000/- due by that firm was recovered in cash, and a fresh hypothecation bond for Rs. 2,500/- was executed by them in favour of the estate. The claim due by Madhure Mudaliar was realised in full and the account of Mastri Narasimhanna was settled in accordance with the decision of the Chief Court which admitted his counter-claims against the estate. Some recoveries were effected also from Vedanta Iyengar and Krishna Iyengar, Kengeri Appayanna, and Bhojappa (Silk-dealer), but these accounts have not been finally closed.

12. Fixed Deposits.

There was a reduction in the amount of Fixed Deposits on account of the estate in the Bank of Mysore by Rs. 2115-9-0, necessitated by the payment of the legacy of Rs. 3000/- left by the testator to his sister Nanjamma to her son ~~Nanjappa~~ Chikkanna as ordered by Court.

13. Miscellanesous Receipts and Expnediture.

The following itsms account for Rs. 33-3-6 under Miscellanesous Receipts:-

(1). Advance to Tutor Rangappa on 21-6-16 adjusted during the half year.....	10- 0- 0
(2). Court costs recovered from Madhure Moodr.....	21- 0- 0
(3). Witness batta received by the Manager.....	2- 0- 0
(4). Cost of registered notice recovered from Siddaveerappa tenant of shop No. 19 of Mamulpet.	0- 3- 6
	33- 3- 6

14. The sum of Rs. 182-11-3 shown as Miscellaneous expenditure comprises Rs. 168-8-3 paid on account of Court costs and interest to Mestri Narasimhanna according to the decree of the Chief Court and Rs. 14-3-0 on account of taxes on the properties of Patnam Alwar Chetty the recovery of whose dues to the estate is pending adjudication in the court of the District Judge of North Arcot District.

15. The assests and liabilities of the estate on 31st December 1916 are shown in the subjoined statement:-

Assests.			Liabilities.	
1. Immoveable Properties.		24500- 0- 0	1. Senigara Nanjappa's claim.....	116-10- 0
2. Investments:-			2. Kudare Chickanna's claim.....	3342-12-7
(a). Bangalore Chickballapur Light Railway Company.....	40-0-0		3. Balance due to the minor.....	82109- 6- 5
(b). Shares in the Mysore Tannery.	2500-0-0	2540- 0- 0		
3. Deposits:-				
(a). District Treasury Savings Bank.	371-14- 7			
(b). Current Deposit in the Bank of Mysore....	1686- 4- 1			
(c). Fixed Deposit in...do.....	6477- 5- 0			
(d). ...do... in the Bank of Madras.	4326-6- 5			
		12861-14-1		
4. Personal Debts.		39134-10- 9		
5. Value of jewellery lodged in the Treasury.		5771- 8- 0		
6. Iron safe, Wooden box and tin box.		53- 0- 0		
7. Vessels etc. in use (not valued).				
8. Cash on hand.		707-12- 2		
Total		85568-13- 0		85568-13- 0

16. The net reduction in the value of the minor's property during the half year is therefore Rs. 82,520-12-6 (Vide para 8 supra) minus Rs. 82,109-6-5 or Rs. 410-6-1 due mainly to the court costs etc., paid in Mestri Narasimhanna's case and the law charges incurred in other cases, which have not yet been closed.

17. A statement showing the personal debts due to the estate as on 31st December 1916 is appended to the Audit Note.

18. How far the Memo of instructions for the maintenance of accounts of the Estate from 1st January 1917 sent with the last Audit Note have been followed is a matter for examination during the next audit.

J Manjunatha Sastri

Auditor.

Bangalore, the 21st Sept: 17.

MT/21-9.

17	Nirpane H.G. Linganna	300												300				Execution proceedings taken for the recovery of the decreed amount.
18	Tiptur Boriam Sab	500												500				Party deceased, and said to be heavily indebted, as reported by the Amildar of Tiptur Taluk.
19	Mesti Narasimhanna	300		300														Account finally closed.
20	Mesti Maranna	500												500				Interest recovered on 3rd Jany 1917.
21	Tiptur Munisab	3000					150							3000				Suits filed for the recovery of these loans
22	Patel Revanna and others	10,500												10,500				
23	Varavani Gowappa	100												100				
24	Senigara Nanjappa	354	5											354	5			
25	Nandisappa and Papanna	680												680				Execution proceedings to be taken
26	Mr K.P. Panttanna Chetty	5												5				allowed to become timebarred by the Executors by debiting the amount to the Estate without Authority.
	Total	41749	4	5	5114	9	8	385	9	7	2500			39134	10	9		

21-9-17

Statement showing the recoveries of loans due to the estate of the late Rao Bahadur Gubbi Thotadappa's minor sons from 1st July 1916 to 31st Dec.

Serial No.	Name of debtor	Amount of loan due on 1st July 1916	Recoveries on account of principal	Recoveries on account of interest	Amounts for which loans were renewed	Amount outstanding as principal on 31st Dec 1916	Remarks
1	Sydunji Saheb of Chamapatna	3,500 - -	- - -	- - -	- - -	3500 - -	
2	Vedanta Iyengar and Krishna Iyengar	425 - -	100 - -	- - -	- - -	325 - -	Recoveries adjusted towards principal, interest being reckoned when the accounts are finally closed.
3	Kengeri Appayyanna	622 8 -	200 - -	- - -	- - -	422 8 -	
4	Madhure Modaliar	320 - -	320 - -	80 3 3	- - -	- - -	Account finally closed.
5	Bhojappa, Silk dealer	194 9 8	194 9 8	155 6 4	- - -	- - -	Account not finally closed, pending adjustment of interest and court costs.
~~6~~	~~Patnam Alwar Chetty~~						
6	Patnam Alwar Chetty	14000 - -	- - -	- - -	- - -	14000 - -	Suit pending in the District Judge's Court at Chittoor.
7	Gubbi Hosallappa	660 - -	- - -	- - -	- - -	660 - -	Execution proceedings are being taken.
8	Gubbi Rudrappa	6 9 9	- - -	- - -	- - -	6 9 9	These claims were allowed to become time barred by the Executors. A portion of the loan due from Patre Virappa (Rs 30-4-3) became time barred during the Mr. H.K. Virabasaviah's management of the estate.
9	Patre Virappa	77 1 6	- - -	- - -	- - -	77 1 6	
10	Weaver Sankanna	20 10 -	- - -	- - -	- - -	20 10 -	
11	Walajapet Veerasami Chetty	1337 12 -	- - -	- - -	- - -	1337 12 -	
12	Mestri Maranna	35 - -	- - -	- - -	- - -	35 - -	
13	Mutkur Rudrappa	200 - -	- - -	- - -	- - -	200 - -	
14	Mysore Hg. Linganna	10 12 6	- - -	- - -	- - -	10 12 6	
15	Varavani Siddappa.	100 - -	- - -	- - -	- - -	100 - -	
16	A. Muridin Saheb and Company	4,000	4900 - -	- - -	2,500 - -	2,500 - -	

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. L.A.D.984 E/1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 12 ~~191~~ January 1918.

DIARY No. J.1592.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

3716

.....C. S. Balasundaram Iyer....., ESQ., B.A.,
Chief *Secretary to the Government of Mysore,*
.....Bangalore.....~~Department~~

SIR,

With reference to Government Order No.J.811-2/Courts.128-14-13 dated the 26th August 1916, I have the honor to forward herewith the Note on the Audit of the Accounts of the estate of the minor son of the late Rao Bahadur Gubbi Thotadappa for the half year ending 30th June 1917 drawn up by the Auditor, Mr. T. Nanjunda Sastri.

I have the honor to be,

Sir,

Your most obedient servant,

M. N. Krishna Rao
Comptroller.

GEN. & REV. SECRETARIAT III SECTION 17 JAN 1918

CV/11-1

WD.0322—GPB—8,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....Esq.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

Note on the audit of the Accounts of the Estate of the Minor son of the late Rao Bahadur Gubbi Thotadappa for the half-year ending 30th June 1917.

Note on the audit of the accounts of the Estate of the minor son of the late Rao Bahadur Gubbi Thotadappa for the half year ending 30th June 1917.

.....

Name of Auditor.

Mr. T. Nanjunda Sastri.

Date of commencement of audit.

19th December 1917.

Date of completion of audit.

31st December 1917.

Part. 1- Action taken on the previous Audit Notes.

The Audit Note on the accounts of the estate for the half-year ending 31st December 1916 was forwarded to the Deputy Commissioner of Bangalore District with the Comptroller's letter No. 3348-L.A.D. 340 dated 15th September 1917 . The action taken on this Audit Note and the outstanding items dealt with in the previous Audit Notes is described below:-

(i). The explanation of the Executors on the points dealt with in the Audit Note on the accounts of the Estate from 21st February 1910 to 14th December 1913 was submitted by them direct to the Deputy Commissioner and was pending disposal in his - - office at the close of the current audit.

(ii). In regard to the entertainment of a peon on Rs. 6/- from 14th August 1914 to 31st August 1914 by Mr. H.K. Virabasaviah, late Manager of the Estate ; Mr. Chandy (the then Deputy Commissioner) has on a perusal of the explanation furnished by him,

recorded his opinion that the expenditure incurred on this account may be taken to have been necessary and that it may be debited to the Estate. The objection relating to this expenditure is accordingly withdrawn.

(iii). Steps have not been taken for the recovery of Rs. 40/- the amount of subscription paid up by the testator on account of shares in the Bangalore-Chickballapur Light Railway Company, which was allowed by the Executors to be forfeited.

(iv). The result of the examination of the jewels in safe custody has not been communicated by the Deputy Commissioner to the Manager.

(v). The amount of interest (Rs.9-6-4) due on the fixed deposit of Rs. 4160-0-0 in the Bank of Madras from 10th January 17 to 30th January 1917 was credited to the Estate on 31st December 1917.

(vi). The titledeeds pertaining to the several immoveable properties of the Estate have not been identified nor have these properties been valued by panchayatdars.

(vii). The vessels given by Gouramma to the ward have not been yet valued.

(viii). The arrears of rent due on house No. 25 of Manulpet and the shop in the old Kasayi road have not yet been recovered.

(ix). Orders of Government have not been obtained sanctioning a proper scale of expenditure for the present requirements of the ward.

(x). Orders of Government are awaited in regard to taking possession of house

No. 39 of Mamulpet.

(xi). The dilapidated building of a shop No. 18 has in its present form been leased out at Rs. 3/- per month from December 1917, the question of repairing it being put off on account of the heavy cost involved.

(xii). The balance of one anna due on account of rent on house No. 35 of Mamulpet for August 1916 was recovered and credited to the Estate on 31st December 1917.

(xiii). A voucher for the payment of Rs. 5/- to Mr. A. Krishna Rao, Advocate of Mysore on 31st October 1916 has not yet been obtained.

Part II.- Result of current audit.

Examination of Cash Balance.

2. The cash on hand was examined on 19th December 1917 and amounted to - - Rs. 59-11-4, which agreed with the balance shown in the Cash Book.

Examination of Books, Vouchers, Etc.

3. The Cash Book and the Ledger originally in use were closed on 28th February 1917, and fresh account books for the remaining portion of the Calander year 1917 were opened on 1st March 1917 in accordance with the instructions issued in the Audit Note on the accounts for the year 1915-16. Owing to a misapprehension of these instructions, a separate Property Register was not opened, but some of the details that were intended to be posted in the Property Register were written up

in the Ledger. The assets of the Estate were written up at the commencement in the Cash Book. Necessary instructions in regard to the correct writing up of the Cash Book and the Ledger were given in course of the audit, as also in regard to the opening of the Property Register and writing it up.

4. The accounts were examined by the Deputy Commissioner in March, April and May 1917, and all the vouchers for the half-year under audit have been initialled by the Manager.

5. The errors and omissions which have special reference to the present audit are noted below.-

(1). The figures entered in red ink relating to (i) the adjustment shown of the advance of Rs. 25/- received from the - - tenant of house No. 35 of Mamulpet on account of the rent due for February 1917, (ii) the adjustment of Rs. 25/- being the house ~~do~~ rent due on the same house for March 1917 excused by the Deputy Commissioner, and (iii) the renewal of the fixed deposit of Rs. 4477-5-0 in the Bank of Mysore with interest on 30th June 1917, were not noted in the Ledger and were also omitted in the Abstract of Receipts and Expenditure at the close of the respective months in the Cash Book.

(2). The charges incurred on account of the pay of the ward's tutor and the cook were debited to the ward's maintenance ~~charg~~ charges instead of to Establishment charges. The desirability of including all charges incurred on account of salaries under Establishment Charges was pointed out during the audit.

(3). There was no voucher from the supplier for Rs. 3/- spent on 23rd March 17 for the purchase of a pair of clothes (panches) for the use of the ward. Attention was drawn to the instructions already given in para (7) 7 (b) of the previous Audit Note .

(4). There was a short recovery of one anna seven pies in the rent due for March

1917

on the shop belonging to the Estate in the old Kasayi Road, the amount recovered from 15th March 1917 to 30th April 1917 being only Rs. 3/- at Rs. 2/- per month. The shortage was recovered and credited to the estate on 6th January 1918.

Assests and Liabilities on 1st January 1917.

6. The net value of the Estate at the commencement of the half-year was, as noted in para 15 of the last Audit Note , Rupees 82,109-6-5, including the bad debts which have not yet been written off the accounts and excluding the value of vessels etc., in use (which have not yet been valued).

7. Receipts and Expenditure.

The following statement gives the details of receipts and expenditure under the several heads during the period including book adjustments:-

Receipts.	Rs a p	Expenditure.	Rs a p
1. Cash Balance on hand on 1-1-17.	707-12-2	1. Establishment charges.	672- 0- 0
2. Rents.	394- 9-9	2. Charges for the maintenace of the ward.	168-11- 9
3. Loans recovered.	1740- 0-0	3. Municipal taxes.	18- 1- 3
4. Interest on loans.	225- 0-0	4. Fixed Deposits renewed with interest.	4684- 5- 0
5. Fixed Deposits renewed or withdrawn.	8803-11-5	5. Current Deposits in the Bank of Mysore.	5690- 0- 0
6. Current Deposits withdrawn.	5070- 0-0	6. Liabilities discharged.	3342-12- 7
7. ₡ Interest on Fixed Deposits.	380- 0-9	7. Law charges.	1261- 2- 6
8. Miscellaneous.	736-14-0	8. Payments to Gowramma	60- 0- 0
		9. Journeys of the Manager and Clerk.	24-13- 3
		10. Audit fees.	150- 0- 0
		11. Contingencies.	4- 0- 0
		12. Miscellaneous.	721- 5- 6
		13. Closing balance on 30-6-17.	1350-12- 3
Total Rs	18058- 0-1	Rs	18058- 0- 1

8. Rents.

Under receipts, it was observed that house No. 36 of Mamulpet, possession of which was obtained for the benefit of the estate on the death of Gowramma (the niece of the testator who had a life interest therein), was leased out during the half-year , as also the shop in the old Kasayi Road, possession of which was obtained by order of Court. Houses Nos. 25 and 35 of Mamulpet were also leased out on better terms. The increase to the recurring income of the estate on this account was Rs. 21/- per month.

9. The rent due on shop No. 25/- of Mamulpet and the shop in the old Kasayi Road for May 1917 was in arrears at the close of the half-year under audit and was recovered during the succeeding half-year. The annual rent due on the house and cultivated land at Manchenahalli for the year 1916-17 has not yet been recovered.

Fixed Deposits.

10. The fixed deposit of Rs. 4326-6-5 in the Bank of Madras, which matured on 31st January 17, was withdrawn with interest as the amount was required for the payment of the claim of Kudane Chikkanna against the estate with interest and Court costs- Vide para 15 of the last Audit Note - and for incurring the law charges relating to the suits filed for the recovery of loans due from Patnam Alwar Chetty and ~~Paroti~~ Patre-vanna and others.

Recovery of Loans.

11. The amount of loans recovered during the half-year amounted to Rs. 1740/-, consisting of the periodical payments of Rs.500/- and Rs. 1000/- due from Sydumji Sahib of Channapatna and A. Mirdin Sahib and Company respectively, and Rs. 240/- recovered from H.G. Linganna of Mysore.

Current Deposit in the Bank of Mysore.

12. The interest due on the current deposit account in the Bank of Mysore for the half-year ending 30th June 1917 was credited to the Estate Accounts only on 19th December 17 on which date the amount is said to have been entered in the Pass Book by the Bank and the Pass Book balanced for the half-year.

Miscellaneous Receipts and Expenditure.

13. The following items account for Rupees 736-14-0 shown under Miscellaneous Receipts:-

Item.	Amount.
(1). Value of stamps purchased for filing a suit against Patre Revanna and others, which was credited in the accounts as the filing of the suit had to be postponed for some time.	Rs as ps 595-8-0
(2). Amount of Court costs etc. allowed by the Court in certain suits, which was added to the Principal due from the debtors, with a view to show the decreed amount in each case as the amount due from the Judgment-debtors in the Property Register.	136-6-0
(3). Refund of Court fee stamps allowed by the Courts.	5-0-0
Total.....	736-14-0

14. The details for Rs. 721-5-6 shown under Miscellaneous Expenditure are given below:-

(1). Interest and Court costs paid to Kudare Chickkanna.	495- 7- 6
(2). Book adjustment entry.— Vide Item 2, Para 13.	136- 6- 0
(3). Taxes paid on the properties of Patnam Alwar Chetty hypothecated to the testator.	14- 8- 0
(4). Refund of advance of house rent.	25- 0-0

P.T.O.

(5). Adjustment of house rent due on house No. 35 of Mamulpet for February and March 1917- Vide para 5 (1) supra. 50-0-0

Rs. 721-5- 6

Assets and Liabilities on 30-6-1917.

15. The assets and liabilities of the Estate on 30th June 1917 are shown in the sub-joined statement:-

Assts.	Rs. a. p.	Liabilities.	Rs. a. p.
1. Immoveable properties.	24500- 0- 0	1. Surigara Nanjappa's claim.	116-10-0
2. Investments:- (a). Bangalore-Chickballapur Light Railway Company Rs.40/- (b). Shares in the Mysore Tannery. Rs.2500/-	2540- 0- 0	2. Balance due to the minor.	80902- 2-8
3. Deposits:- (a). District Treasury Savings Bank. 371-4-7 (b) Current deposit in the Bank of Mysore. 2216-4-1 (c). Fixed Deposit in the Bank of Mysore. 6684-5-0	9272- 7- 8		
4. Personal Debts.	37531- 0- 9		
5. Value of jewellery lodged in the Treasury.	5771-8- 0		
6. Iron safe, Wooden box and tin box.	53-0- 0		
7. Vessels etc. in use (not valued).			
8. Cash on hand on 30-6-17.	1350-12-3		
Total.....	81018-12- 8	Total.....	81018-12-8

16. The net reduction in the value of the minor's property during the half-year is therefore Rs. 82,109-6-5 (Vide para 6 supra) minus Rs. 80,902-2-8 or Rs. 1206-3-9, due mainly to the Court costs etc paid to Kudare Chikkanna and the law charges incurred in the

suits against Ratnam Alwar Chetty and Patre Revanna and others.

17. On the motion of Gubbi Rudrappa, the natural father of the ward, action was taken by the Manager with the approval of the Deputy Commissioner, to oppose the attachment in Civil Court of two houses in the town of Gubbi said to have been purchased by the testator. These houses were not found in the List of Properties prepared by the Executors after the death of the testator. As the case is still Sub-judice it is not possible to say at present whether the two houses in question really belong to the - - estate.

18. A statement showing the personal debts due to the estate as on 30th June 1917 is - - appended to the Audit Note. It will be seen from the Statement that the suits for the recovery of the larger items of personal debts due to the estate are still pending and that the recovery of the amounts due from judgment-debtors is slow, due, it is said, in the former case to the unsatisfactory nature of the materials available to establish the claim of the Estate, and in the latter case to the evasive nature of the judgment-debtors.

Auditor.

MT/12-1.

16	A. Mirdin Sahib and Company	2,500	-	-	1,000	-	-	125	-	-	1,500	-	-		
17	Mysore H.G. Linganna	352	14	-	240	-	-				112	14	-	Recoveries adjusted towards principal	
18	Sipton Boriam Sahib	500	-	-							500	-	-	Party deceased, and said to be heavily indebted, as reported by the Amildar of Sipton taluk	
~~19~~	~~Mesta Narayana~~	~~32~~													
19	Mesta Narayana	500	-	-				100	-	-	500	-	-		
20	Sipton Junjiah	3000	-	-							3,000	-	-	Preliminary decree obtained on 4.11.13 in the Court of the Subordinate Judge at Bangalore	
21	Patel Revanna and others	10,500	-	-							10,500	-	-	Suits for the recovery of these loans are pending in Court	
22	Varavani Gowdappa	100	-	-							100	-	-		
23	Nandisappa and Papanna	590	-	-							590	-	-	Execution proceedings are being taken for the recovery of the amount due	
24	Mr. K.P. Puttanna Chetty	5	-	-							5	-	-	Allowed to become timebarred by the Executors by debiting the amount to the Estate without authority	
	Total	39271	-	9	1740	-	-	225	-	-	37531	-	9		

* N.B. – In these cases the amount decreed by the Court in favour of the Estate has been adopted as the principal due from the debtors.

12-1-18

Statement showing the recoveries of loans due to the estate of the late Rao Bahadur Subbi Shetadappa's minor son from 1-6-1917 to 30-6-1917.

Serial no	Name of debtor	Amount of loan due on 1.1.17	Recoveries on account of principal	Recoveries on account of interest	Amounts for which loans were renewed	Amount outstanding as principal on 30-6-17	Remarks
1	Syamji Saheb of Channapatna	3,500 - 0	500			3,000	
2	Vedanta Iyengar & Krishna Iyengar	376 5 -				376 5	
3	Kengeri Appayyanna	422 8 -				422 8	
4	Bhojappa, Silk dealer						Interest and Court costs still due
5	Patnam Alwar Chetty	14,000				14,000	Suit pending in the District Judge's Court at Chittor
6	Subbi Hosakappa	782 3 -				782 3	Execution proceedings are being taken for the recovery of the amount.
~~7~~	~~Senigara Ranjappa~~	~~38~~					
7	Senigara Ranjappa	354 5 -				354 5	Suit pending in Court.
8	Subbi Rudrappa	6 9 9				6 9 9	These claims were allowed to become time barred by the Executors. A portion of the loan due from Patel Virappa (Rs 30-4-3) became time barred during Mr H.K. Virabasaviah's management of the estate.
9	Patel Virappa	77 1 6				77 1 6	
10	Weaver Sankanna	20 10 -				20 10 -	
11	Walajapet Venkatasami Chetty	1337 12 -				1337 12 -	
12	Mestri Thimanna	35 - -				35 - -	
13	Muttkur Rudrappa	200 - -				200 - -	
14	Mysore H.G. Linganna	10 12 6				10 12 6	
15	[illegible] Siddappa	100 - -				100 - -	

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to .. J1592

Section Cam5
File No. 80-17
Serial No. 3

GENERAL AND REVENUE SECRETARIAT
(Cam5)
, *the* 191 .

No. J2940

Date of issue 1/2/18

To

The Deputy Commissioner

Bangalore Dr.

Signed by Mr. V E Jayarama Aiyar

Sir

In continuation of this office no J2038 dt 11-12-17 and with reference to no. J3147 dt 27-2-17, I am directed to request you kindly do so good as to state whether the explanation of the executors of the estate of the late Mr Guddi Thodadappa thereon and with your remarks on the audit notes may be expected in this office.

Vide Cenkedpt dt 19-9-18

For Chief Secy to Govt

30/11

30/11

Office of the Deputy Commissioner,

Bangalore District,

Dated, Bangalore, 22nd February '18.

No.....

J 2012

4580-17-9

From

P. F. Bowring, Esquire,

Deputy Commissioner,

Bangalore District.

To

C.S. Balasundaram Iyer, Esq., B.A.,

Chief Secretary to the Government of His

Highness the Maharaja of Mysore, Bangalore.

Sir,

With reference to your last reminder No. J.3062 of 7th February 1918 enquiring when the explanation of the - Executors of the estate of the late Mr. Gubbi Thotadappa, on the audit notes may be expected, I have the honour to state that the explanation in question has since been received and that the same will be submitted with my remarks early next week.

I have the honour to be,

Sir,

Your most obedient servant,

P. F. Bowring

Deputy Commissioner,
Bangalore District.

D.V.R.

8516

25 FEB 1918 1917-18

From

The Dy: Commr
Bangalore DC

To

The Chief Secy: to
the Govt: of Mysore
Bangalore

Dated

Despatched 23/2/18

Received

General No. C 1344 of 16/17

No. H.O.

Enclosure No.

We The explanation of
the Executors of the estate of
the late Mr Probi Shetadappa
on the audit notes, may be expected
States that the same will be
submitted with his remarks early next week

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to.....J. 2012.....

GENERAL AND REVENUE SECRETARIAT,
(Cant)
, *the* 191.

Date of issue.....7-3-18.....

Signed by.....W. G. Srinivasa Iyer.....

Section Cant
File No. 80-17
Serial No. ~~96~~ 48

No. J 3678

To

The Dy Com, Bangalore Dt

Sir

With reference to your letter no C-1344/140-9/16-17 dt 23-2-18, I am directed to state that your remarks on the explanation of the executors of the estate of the late Mr Gubbi Thodappa have not been sent as promised & to request that the same may be sent without further delay.

I have

&c

for Chief Secy

over.

Init/GB

Init GB. Init